



Piedmont
Natural Gas

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April 8, 2005

Chairman Pat Miller
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, TN 37243-0505

0500102

Attention Sharla Dillon

Re Nashville Gas Company Filing of the Actual Cost Adjustment Account

Dear Chairman Miller,

Attached is an original and thirteen copies of the document filing Nashville Gas Company's Actual Cost Adjustment for the twelve months ended December 31, 2004 as required by the Tennessee Regulatory Authority. Accompanying the document, are two sets of supporting accounting documentation provided for Staff audit purposes.

If you have any questions, please contact me at 704-731-4679

Sincerely,

Kim S. Johnston
Rate Analyst - Gas Accounting
Piedmont Natural Gas

cc Mrs. Pat Murphy